IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 16TH AUGUST 2007 / 25TH SRAVANA 1929

WP(C).No. 18573 of 2007(J)

PETITIONER:

ANTONY GEORGE, CHAYATH, POOMTHOPPIL
VITHURA, NEDUMANGAD, THIRUVANANTHAPURAM DISTRICT.

BY ADV. SRI.S.ANIL KUMAR

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
ANCHAL , KOLLAM DISTRICT.

2. THE DEPUTY TAHSILDAR,
(REVENUE RECOVERY), NEDUMANGAD,
THIRUVANANTHAPURAM DISTRICT.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: COPY OF ORDER DT.28.12.1988 OF THE APPELLATE ASSISTANT COMMISSIONER.

P2: COPY OD DEMAND NOTICE DT.17.2.2007 U/S.7 OF THE RR ACT.

P3: COPY OF DEMAND NOTICE U/S.34 OF THE RR ACT.

P4: COPY OF LETTER DT.2.6.2007 ADDRESSED TO R2.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.18573 of 2007

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Dated this the 16th day of August, 2007.

JUDGMENT

Since Government Pleader submitted that recovery proceedings are initiated based on revised assessment orders issued which again is in terms of the direction issued in second appeal by the Tribunal, W.P. is disposed of directing the first respondent to issue copy of assessment order to the petitioner to file appeal. If assessment was modified without hearing the petitioner, then there will be direction to the first respondent to make fresh assessment in the place of the said order after hearing the petitioner, within one month from now. On the other hand, if assessment was revised after issuing notice and after giving opportunity to the petitioner, then petitioner can file appeal against the same within one month from now. There will be direction to the second respondent to withhold recovery proceedings for two months from now within which time either the first respondent will issue revised orders or otherwise, petitioner can move appellate authority for stay. Recovery after two months will be based on orders issued as above or otherwise, recovery will be continued as such based on the notice already issued.

C.N.RAMACHANDRAN NAIR
Judge

pms